## Abstract of the Disclosure

A novel method is provided for screening prodrugs of methoxyphosphonate nucleotide analogues to identify prodrugs selectively targeting desired tissues with antiviral or antitumor activity. This method has led to the identification of novel mixed ester-amidates of PMPA for retroviral or hepadnaviral therapy, including compounds of structure (5a)

$$\begin{array}{c|c}
R^{11} \\
N & N \\
N & O \\
R^{12} \\
O & R^{6}
\end{array}$$

$$\begin{array}{c}
R^{6} \\
R^{7} \\
O & R^{6}
\end{array}$$

$$\begin{array}{c}
R^{6} \\
O & R^{6}
\end{array}$$

$$\begin{array}{c}
R^{6} \\
O & R^{6}
\end{array}$$

having substituent groups as defined herein. Compositions of these novel compounds in pharmaceutically acceptable excipients and their use in therapy and prophylaxis are provided. Also provided is an improved method for the use of magnesium alkoxide for the preparation of starting materials and compounds for use herein.